

BEFORE THE IOWA DEPARTMENT OF REVENUE  
HOOVER STATE OFFICE BUILDING  
DES MOINES, IOWA

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IN THE MATTER OF

The Percentages of 2008 Actual  
Value of Agricultural, Residential,  
Commercial, Industrial, Railroad  
and Utility Properties Subject to  
Taxation

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ORDER  
CERTIFYING PERCENTAGES  
FOR ASSESSMENT  
LIMITATIONS

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To all County Auditors of the State of Iowa:

Pursuant to Iowa Code Section 441.21, the Director of Revenue is to certify annually to each county auditor the percentages of the actual value at which agricultural, residential, commercial, industrial, railroad and utility properties are to be assessed for property taxes. The Director has computed the percentages in accordance with the formula prescribed by law for 2008.

IT IS HEREBY ORDERED by the Director of Revenue of the State of Iowa that each county auditor shall apply the following percentages to the 2008 actual value of the following properties:

- 1) 93.8568% to the value of agricultural realty outside and within incorporated cities and towns in the county, excluding dwellings located on agricultural realty.
- 2) 45.5893% to the value of residential realty outside and within incorporated cities and towns in the county, including dwellings located on agricultural realty.
- 3) No adjustment to the value of commercial realty.
- 4) No adjustment to the value of industrial realty.
- 5) No adjustment to the value of railroad property.
- 6) No adjustment to the value of utility property.

IT IS FURTHER ORDERED that the values determined by application of the percentages ordered herein shall be the taxable value of such properties for the fiscal year tax period commencing July 1, 2008 and ending June 30, 2009, upon which property taxes will be levied in 2009 and payable in the fiscal year commencing July 1, 2009 and ending June 30, 2010.

Issued at Des Moines, Iowa the 27<sup>th</sup> day of October, 2008.

IOWA DEPARTMENT OF REVENUE

BY Mark R. Schuling  
Mark R. Schuling, Director

**CERTIFICATE OF SERVICE**

I certify that on this 27<sup>th</sup> day of October, 2008, I caused a true and correct copy of the Order Certifying Percentages for Assessment Limitations to be forwarded by U.S. Mail to the following person(s):

All County Auditors of the State of Iowa

Dick Davidson  
Dick Davidson  
Iowa Department of Revenue